

Fuel Supplier Return

This report is due

▶ 1. Company Name and Mailing Address

▶ 2. Report Period (MM/CCYY)	
▶ 3. Account Number (FEIN or TR)	▶ 3A. License Number
4. Contact Person Name	
5. Telephone Number	6. Fax Number
7. E-mail Address	

PART 1: TAX COMPUTATION

	SCHD	Gasoline	Undyed Diesel	Aviation
8. Total gross taxable gallons. From Line 37, page 2.				
9. Total tax paid purchases. ▶	1			
10. Total tax exempt credit card sales to U.S. Government ▶	13C			
11. Total tax exempt credit card sales to State and Local Government. ▶	13H			
12. Taxable gallons. Subtract Lines 9-11 from Line 8.				
13. LESS 1.5% allowance. Multiply Line 12 by 1.5% (.015).			0	
14. Subtract Line 13 from Line 12.				
15. Enter gross gallons diverted TO Michigan. ▶	11A			
16. TAXABLE GALLONS. Add Lines 14-15. ▶				
TAX RATE		0.19	0.15	0.03
17. CALCULATED TAX DUE. Multiply Line 16 by the tax rate. ▶				
18. Airlines Only: Credit for interstate flights-1.5 cents/gal. (attach form 680). ▶		0	0	
19. Tax deemed uncollectible (attach supporting documentation). ▶				
20. Credits: Add Lines 18-19 (all columns). ▶				
21. Subtract Line 20 from Line 17. ▶				
22. Tax recovered that was previously deducted as uncollectible (Attach supporting documentation). ▶				
23. Add lines 21 and 22. ▶				
24. TOTAL TAX DUE: Add tax due from all columns - Line 23.	▶			
25. Penalty (5% of tax due/month to a max. of 25%).	▶			
26. Interest (1% above prime rate set January 1 and July 1 of each year).	▶			
27. TOTAL REMITTANCE. Add Lines 24-26.	▶			

I certify under penalty of perjury that I have examined this return and to the best of my knowledge and belief, it is true and complete.

Suppliers of Gasoline/Aviation Fuel

I certify to the best of my knowledge and belief that any and all suppliers, wholesalers or retailers of gasoline or aviation fuel to whom gasoline or aviation fuel, as defined by statute, was sold by this supplier during the month covered by this report, have been paid or credited as follows:

- ☐ (A) To Suppliers/Wholesalers - 1.5% of the tax charged as allowed by statute to licensed suppliers of gasoline or aviation fuel.
- ☐ (B) To Retailers - 1/3 of the 1.5% allowed by statute to licensed suppliers of gasoline or aviation fuel.
- ☐ (C) No credits or payments have been extended during this report period as no sales of gasoline or aviation fuel have been made to any supplier wholesaler or retailer.

▶ ☐ I authorize Treasury to discuss my return and attachments with my preparer. ☐ Do not discuss my return with my preparer.

▶ Authorized Signature	Printed Name	
Telephone Number	Title	Date

Company Name	Report Period	Account Number (FEIN)
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PART 2: REPORTABLE INFORMATION**Report Gross Gallons**

	SCHD	Gasoline	Dyed Diesel	Undyed Diesel	Aviation
28. Gallons imported from outside the United States. ▶	2C				
29. Gallons imported from another state. ▶	3				
30. Gallons received on exchange agreements above the terminal rack. ▶	2X				
31. Gallons delivered on exchange agreements above the terminal rack. ▶	6X				
32. Gallons of dyed diesel diverted to Michigan. ▶	11A				

PART 3: TAXABLE DISBURSEMENTS

33. Michigan taxable gallons. ▶	5				
34. Gallons of aviation fuel sold to Aviation Fuel Registrants for resale. ▶	5C				
35. Gallons of dyed diesel fuel sold/used for taxable purposes. Enter in columns for Dyed Diesel AND Undyed Diesel . ▶	5F				
36. Michigan taxable gallons sold for export. ▶	7B				
37. Michigan taxable gallons removed. Add lines 33-36. Enter here and on Line 8, page 1. ▶					

PART 4: OTHER TERMINAL DISBURSEMENTS

38. Gallons of dyed diesel product removed. ▶	6F				
39. Gallons removed by suppliers for immediate export, tax not precollected. ▶	6P				
40. Gallons removed for export, destination state tax collected or accrued. ▶	7A				
41. Gallons delivered to US Government, tax exempt. ▶	8				
42. Gallons delivered to state and local government, including public schools, tax exempt. ▶	9				
43. Gallons delivered to tax-free storage. ▶	10F				
44. Gallons delivered to non-profit, private, parochial, or denominational school, college or university, tax exempt. ▶	10G				
45. Gallons sold to Fuel Feedstock Users, tax exempt. ▶	10M				
46. Gallons used for own non-taxable purposes (Form 680). ▶					
47. Gallons diverted FROM Michigan. ▶	11B				

CERTIFICATION

Preparer Signature	Printed Name	Date
Preparer Address	Telephone Number	Preparer FEIN

Make check payable to "State of Michigan-Motor Fuel." Print your account number on your check.

Mail Remittance to:
Michigan Department of Treasury
P.O. Box 77401
Detroit, MI 48278

Mail refund request or zero return to:
Michigan Department of Treasury
Customer Contact Division-Special Taxes
Lansing, MI 48922

Questions? Please call (517) 636-4600.

Line-By-Line Instructions for the Fuel Supplier Return

All Michigan licensed Suppliers and Permissive Suppliers must file this return by the 20th day of the month following the end of the report period.

Schedules Applicable schedules must be completed in their entirety on a load-by-load basis. Check the appropriate box on Form 3783, *Schedule of Receipts*, or Form 3784, *Schedule of Disbursements*. A separate schedule must be submitted for each fuel type. The correct product codes must be used on all schedules. Blank schedules may be duplicated as needed.

Before completing page one of the Fuel Supplier Return, finish all schedules and page two of the return. Report gross gallons on the return. The top of each column identifies the fuel to be reported in the column.

Part 1 – Tax Computation

Note: Tax is due upon removal, importation or other taxable event and if payment is not included, you will be billed for the month in which the transaction(s) takes place. The tax is calculated on gross gallons and interest will be computed from the original due date on out-of-period transactions.

For each column:

Line 8: Enter total gross taxable gallons for gasoline, diesel and aviation fuel from Line 37, page 2 of the return.

Line 9: Enter gross gallons purchased with Michigan tax paid to supply source. (Schedule 1)

Line 10: Enter total gallons for tax exempt credit card sales made to the United States Government. (Schedule 13C)

Line 11: Enter total gallons for tax exempt credit card sales made to State and Local Government. (Schedule 13H)

Line 12: Subtract line 9, 10 and 11 from line 8.

Line 13: Collection Allowance: Multiply line 12 by 1.5% (0.015) for gasoline and aviation fuel only.

Line 14: Subtract Line 13 from Line 12 and enter total.

Line 15: Enter gross gallons diverted to Michigan. Do not include dyed diesel. (Schedule 11A)

Line 16: Add lines 14 and 15 and enter total taxable gallons.

Line 17: Multiply line 16 by the tax rate for each tax type.

Line 18: Airlines Only: Enter credit for interstate flights 1.5 cents per gallon. (attach Form 680, *Claim for Refund of Motor Fuel Tax*.)

Line 19: Tax deemed uncollectible: Enter total for Michigan Motor Fuel tax deemed uncollectible and attach supporting documentation. This deduction is for tax that has not been collected from an eligible purchaser for a period of 90 days after the tax was due. The supplier is required to provide written notice to the Department within 10 days after the earliest date that the tax was due by the eligible purchaser.

Line 20: Credits. Add lines 18-19.

Line 21: Subtract Line 20 from Line 17.

Line 22: Enter total Motor Fuel tax dollars that were previously deducted as uncollectible but were later recovered. The recovered amount must be remitted by the Supplier on the return filed for the month that the taxes were paid to the supplier with a statement of the period for which the taxes were paid.

Line 23: Tax Due. Add lines 21 and 22.

Line 24: Total Tax Due. Add the tax due for each fuel type on Line 23. (Add each column of Line 23.)

Line 25: Enter penalty amount due if applicable.

Line 26: Enter the interest amount due if applicable.

Line 27: Add Lines 25 and 26 and enter total remittance due for all tax types.

PART 2: REPORTABLE INFORMATION

This section is required. All gallons of gasoline, diesel, and aviation fuel removed, acquired, imported or received on exchange must be reported.

NOTE: Gallons reported on Schedules 2C, 3 and 2X must also be included in Part 3 or Part 4 of the return.

Line 28: Enter gallons of gasoline, diesel, and aviation fuel imported from outside the United States where the Michigan excise tax was not paid to a supplier. (Schedule 2C).

Line 29: Enter total gallons of gasoline, diesel, and aviation fuel imported from another state. (Schedule 3)

Line 30: Enter total gallons of gasoline, diesel and aviation fuel **received** on exchange agreements above the terminal rack. (Schedule 2X)

Line 31: Enter total gallons of gasoline, diesel and aviation fuel **delivered** above the terminal rack. (Schedule 6X)

Line 32: Enter gallons of dyed diesel diverted **to** Michigan. (Schedule 11A)

PART 3: TAXABLE DISBURSEMENTS

Line 33: Enter total taxable gallons of gasoline, diesel and aviation fuel. Do not include gallons reported on lines 34-47.

Line 34: Enter total gallons of aviation fuel sold to Aviation Registrant for resale. (Schedule 5C)

Line 35: Enter total gallons of dyed diesel fuel sold/used for taxable purpose. Enter the amount in both the Undyed Diesel column, and the Undyed (clear) Diesel column. (Schedule 5F)

Line 36: Enter total taxable gallons of gasoline, diesel and aviation fuel sold for export with the Michigan excise tax collected. (Schedule 7B)

Line 37: Michigan Taxable gallons. Add Lines 33 through Line 36 and enter total Michigan taxable gallons for gasoline, diesel and aviation fuel. **Enter the amounts on Line 37 and Line 8, page 1.**

Part 4: OTHER TERMINAL DISBURSEMENTS

Line 38: Enter total gallons of dyed diesel fuel removed. (Schedule 6F)

Line 39: Enter total gallons of gasoline, diesel, and aviation fuel removed by Suppliers for immediate export, tax not pre-collected. (Schedule 6P)

Line 40: Enter total gallons of gasoline, diesel, and aviation fuel removed for export, including supplier's own exports, where the destination state tax was collected or accrued. (Schedule 7A)

Line 41: Enter total gallons of gasoline, diesel, and aviation fuel sold tax-free to the US Government located in Michigan. (Schedule 8)

Line 42: Enter total gallons of gasoline and diesel sold tax-free to the state of Michigan, and/or it's political subdivision, local governments, and public schools. (Schedule 9)

Line 43: Enter total gallons delivered into tax-free terminal storage. (Schedule 10F)

Line 44: Enter total gallons of gasoline and diesel sold tax-free to non-profit, private, parochial, or denominational school, college or university to transport students in buses to authorized school functions. (Schedule 10G)

Line 45: Enter total gallons of gasoline sold tax-free to Fuel Feedstock Users. (Schedule 10M)

Line 46: Enter total gallons used for own non-taxable purposes. Form 680, *Claim for Refund of Motor Fuel Tax* must be attached.

Line 47: Enter gross gallons of gasoline, diesel and aviation fuel diverted **from** Michigan. (Schedule 11B)

The Certification of Gasoline or Aviation Fuel Allowances has been incorporated into the return. The appropriate boxes must be checked and by signing the return you are certifying that the remittance allowance was passed on when making tax-collected sales.

Computer generated schedules must be approved by this Department prior to use.

Mail Remittance to:

Michigan Department of Treasury
P.O. Box 77401
Detroit, MI 48278

Mail refund request or zero return to:

Michigan Department of Treasury
Customer Contact Division-Special Taxes
Lansing, MI 48922